

HEARING DATE AND TIME: 02/03/11 at 9:45 a.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	: Case No. 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i> ,	:
	:
Debtors.	: (Jointly Administered)
	:
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**OBJECTION OF JOHANN HAY GMBH & CO. KG TO
DEBTORS' 120TH OMNIBUS OBJECTION TO CLAIMS
(Claim Nos. 68626 & 66661)**

Johann Hay GmbH & Co. KG ("**Johann**"), by its attorneys, Lewis Law PLLC,
respectfully submits this Objection to Debtors' 120th Omnibus Objection to Claims.

1. Johann is a manufacturer of automobile parts. Pursuant to a number of
agreements, including certain agreements that were previously assumed, Johann supplied the
Debtors with automobile parts used to build engines and transmissions.

2. Among the claims filed by Johann are (i) the claim filed against MLCS,
LLC (which has been designated as claim no. 68626) and (ii) the claim filed against Motors
Liquidation Company (which has been designated as claim no. 66661), which are the claims
that are subject to the 120th Omnibus Objection. Copies of the claims are annexed. The claims
arise out of the unpaid shipment of certain flywheels that were ordered by GM, for ultimate

delivery to the Saturn Spring Hill, TN Engine Plant. Because Saturn was the ultimate user of the flywheels ordered by GM, Johann asserted a claim against MLCS, LLC (Saturn) as well as Motors Liquidating Corp. (GM). As of the date of the filing of the Debtors' bankruptcy case, the Debtors owed Johann EUR 234,247.36 (\$350,340.35) on account of such goods.

3. The Debtors claim that as of the petition date, Johann owed it \$254,312.84, which Johann disputes. Thus, Johann filed a portion of the claims as secured with respect to its right of setoff against such claimed amount should it be determined that that (or any other) amount is due to the Debtors.¹

4. Pursuant to the objection, the Debtors are seeking to expunge and disallow the claim filed against MLCS, LLC, as duplicative of the claim filed against Motors Liquidating Corp. While Johann has no objection to having only one single surviving claim following the effective date of the Debtors' plan and the substantive consolidation of the Debtors' estates, expunging the claim at this juncture is premature. While the Objection does provide that disallowance of the claim is subject to plan confirmation and the occurrence of the effective date of the plan, the proposed order does not. Instead, it provides, among other things, that upon its entry, the claims are disallowed and expunged from the claims registry.

5. Accordingly, unless the order is clarified to provide that any disallowance is subject to the plan becoming effective and the substantive consolidation of the Debtors' estates, the Omnibus Objection should be denied.

¹ Since the summer of 2009, initially in conjunction with resolving the cure amounts with respect to agreements that were assumed by the Debtors, Johann has been reaching out to the Debtors in order to resolve all of its claims, including the ones subject to this Objection. Johann has sent the Debtors' professionals emails containing a comprehensive explanation as to the bona fides of its claims, as well as detailed backup. Johann has also provided the Debtors with a settlement proposal to resolve the parties' claims against each other. To date, the Debtors have been unresponsive to Johann's attempts to reach a resolution of all claims.

6. Johann reserves all of its other rights with respect to its claims or otherwise.²

WHEREFORE, Johann respectfully requests that the 120th Omnibus Objection as to its claims be denied, and that the Court grant Johann such other and further relief as is just and proper.

Dated: White Plains, New York
January 24, 2011

LEWIS LAW PLLC
Attorneys for Johann Hay GmbH &
Co. KG

By: /s/ Kenneth M. Lewis
Kenneth M. Lewis

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² The undersigned was never served with the 120th Omnibus Objection. While Johann became aware of it, it reserves all of its rights to object to any other objections concerning Johann's claims that were filed but never served upon the undersigned.